

Rule changes

State law requires us to notify businesses about regulations that impose added requirements and potential penalties. Businesses that need technical assistance to help comply with these rules should contact the Employment Security Department's Status Unit at (360) 902-9360.

We have adopted several new regulations to implement changes approved by the 2007 Legislature, as follows.

Professional Employer Organizations

Professional Employer Organizations (PEOs) and their clients must register with the Employment Security Department and file employment information separately for each client. The department may collect tax payments from PEOs, but the PEOs' clients ultimately are responsible for the taxes. If a PEO substantially fails to comply with the law, the department may revoke its authority. The relevant Employment Security Department regulations are Washington Administrative Code 192-300-210 and 192-300-230.

Corporate officers

Employers must register with the department and report information, including Social Security numbers, on their corporate officers. Potential penalties include fines up to \$250 for violating these requirements. (WAC 192-310-010)

According to a new law which took effect this year, corporate officers are no longer eligible for unemployment benefits if they or their corporate officer family members are shareholders in the corporation and that corporation is still in business. This includes corporations that have elected unemployment coverage.

Who is eligible for benefits?

Corporate officers who lose their jobs (and meet other eligibility requirements) and:

- Do not own at least 10 percent of the stock in their corporation. OR
- Permanently resign or are permanently removed as officers. OR
- Are officers for a corporation that goes out of business.

Who is not eligible for benefits?

Corporate officers who remain officers, even if no wages are being paid, and who:

- Own at least 10 percent of stock in the corporation. OR
- Are related to another officer who owns at least 10 percent of stock in the corporation, even if the unemployed officer is otherwise eligible.

Independent Contractors

According to a new law which takes effect on June 12, 2008, businesses that contract with a construction or electrical contractor must keep records of their Unified Business Identifier (UBI) number and any compensation paid to them.

lease share this with:			
Owner			
Accountant/Bookkeeper			
Business Associate			
HRM Manager			
Office Manager			
Other			

June 2008

Contact us

District tax offices

Staff at your local office can answer most of your tax questions, including specific questions about your account. For addresses and e-mail information, visit www.dto.go2ui.com.

Bellevue	425-649-4388		
Bellingham	360-676-2070		
Lynnwood	425-774-2380		
Seattle North	206-706-3801		
South Sound*	253-593-7380		
Spokane	509-532-3090		
Tri-Cities	509-735-0939		
Vancouver	360-735-5050		
Wenatchee	509-662-0448		
Yakima	509-574-0137		
Native American	tribes		
	360-902-9623		
Out-of-state employers			
'	340 002 0420		

360-902-9620

* Serves Grays Harbor, South King, Kitsap, Lewis, Mason, Pacific, Pierce and Thurston counties.

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Local workshops

Attend a local workshop to learn more about unemployment taxes and state services, such as tax requirements for various types of businesses, how to report and pay state taxes properly, requirements for reporting new employees and the services that are available through WorkSource.

Date	Topic	City	Contact
June 26	general tax information	Tri-Cities	509-735-0939
July 8	general tax information	Everett	425-774-2382
July 9	e-file, reporting, exemptions	Yakima	509-574-0137
July 11	general employer information	Spokane	509-532-3130
July 18	e-file, reporting, exemptions	Yakima	509-574-0137
July 25	general tax information	Centralia	253-593-7380
Sept. 6	small business fair	Renton	360-902-9640
Sept. 26	general tax information	Spokane	360-902-4733
Oct. 1	e-file, reporting, exemptions	Yakima	509-574-0137
Oct. 5	business expo	Bellevue	509-438-0781
Oct. 8	e-file, reporting, exemptions	Yakima	509-574-0137
Oct. 10	general employer information	Spokane	509-532-3130
Oct. 23	general tax information	Tri-Cities	509-735-0939
Jan. 9	general employer information	Spokane	509-532-3130

File and pay your taxes electronically.

Learn more online at **efile.go2ui.com**

Employment Security Department WASHINGTON STATE

Benefits information

For questions related to specific benefit claims call 877-504-5607

Report fraud

Let us know if you suspect that a business is not paying its unemployment taxes properly or if a worker is collecting benefits he or she is not entitled.

Phone – 866-266-1987

E-mail for employer fraud – undergroundeconomy@esd.wa.gov

Technical support for Internet tax filers

Phone – 800-565-4660 E-mail – <u>uiftsupport@esd.wa.gov</u>

Order tax forms

Phone - 360-902-0916 E-mail - <u>taxforms@esd.wa.gov</u>

Get your tax forms certified

If you have chosen to create your own tax forms, you will have to pay a penalty if you use the forms before we approve them.

Phone - 360-902-0902

Mail – Employment Security Dept.
Attn: 3rd floor Scanning Rm.
212 Maple Park
Olympia WA 98504



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